

### Remarks

The Applicants note with appreciation the withdrawal of the rejection based on the prior art. Thus, the sole remaining issue is the rejection of Claims 23-24, 27-31 and 35-38 under 35 USC §112 as being indefinite. The Applicants note with appreciation the Examiner's detailed comments with respect to each of Claims 23 and 33.

The Applicants have amended Claim 33 to change the dependency from cancelled Claim 27 to independent Claim 23. Withdrawal of that portion of the rejection is respectfully requested.

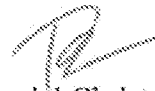
The Applicants have amended Claim 23 to clarify the issue as to "whether the coating of the heat-resistant surface treatment agent and the polyimide precursor is the same as the coating layer at line 4." The answer to that question is yes.

The Applicants have amended Claim 23 to clarify this point by identifying specifically the components of the coated layer, rearranged the location of the language discussing the components that yield the highly heat-resistant amorphous polyimide (B) and associated the language added in the January 4, 2011 Response with the final polyimide film. In other words, that previously newly-added language now recites "wherein the polyimide film is obtained by heating at a maximum heating temperature...". Withdrawal of the §112 rejection as it applies to Claim 23 is respectfully requested.

In the event that the Examiner has any further questions or objections concerning the language above, the undersigned would be more than happy to discuss further clarifying language with the Examiner at the number set forth below.

In light of the foregoing, the Applicants respectfully submit that the entire application is now in condition for allowance, which is respectfully requested.

Respectfully submitted,



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